



**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No.25 /2018-State Tax (Rate)

Dated: 31<sup>st</sup> December, 2018

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.2/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, vide number 281, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, -

1. In the schedule,

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption;

- ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated;
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- iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are used for public or charitable cause.
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2. This notification shall come into force on the 1<sup>st</sup> January, 2019.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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